

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

East Gibson School Corporation (2725)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$99,713	\$145,591	n/a	n/a	46%
	11100 Regular Programs; Elementary	\$1,582,723	\$1,901,202	\$1,830,517	\$2,017,268	27%	6%	10%
	11200 Regular Programs; Middle/Junior High	\$422,856	\$381,695	\$371,165	\$428,022	1%	12%	15%
	11300 Regular Programs; High School	\$1,074,107	\$1,072,422	\$1,138,483	\$1,258,224	17%	17%	11%
	11440 Vocational Education; Health Occupations	\$13,965	\$20,484	\$21,134	\$23,461	68%	15%	11%
	11450 Vocational Education; Consumer and Homemaking	\$54,122	\$35,373	\$43,385	\$51,811	-4%	46%	19%
	11470 Vocational Education; Business Education	\$29,900	\$75,122	\$44,971	\$41,826	40%	-44%	-7%
	11590 Other Vocational Education Programs	\$1,392	\$3,436	\$34,270	\$0	-100%	-100%	-100%
	11920 Other Regular Programs; Project 4R	\$21,229	\$0	\$0	\$0	-100%	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$90,306	\$84,459	\$79,886	\$100,455	11%	19%	26%
	12350 Physical Impairment; Homebound	\$1,925	\$0	\$0	\$6,054	215%	n/a	n/a
	12520 Culturally Different; Compensatory	\$3,694	\$22,763	\$5,007	\$6,555	77%	-71%	31%
	12610 Learning Disability	\$45,207	\$55,597	\$57,266	\$63,970	42%	15%	12%
	12710 Equal Opportunity At Risk	\$43,629	\$54,333	\$55,672	\$61,940	42%	14%	11%
	14100 Summer School Programs; Elementary	\$8,372	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$24,656	\$0	\$0	\$0	-100%	n/a	n/a
	16200 Preventive Remediation	\$25,802	\$56,870	\$57,225	\$59,370	130%	4%	4%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$10,700	\$13,885	\$446	\$4,030	-62%	-71%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$44,381	\$57,452	\$42,364	\$47,675	7%	-17%	13%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$328,624	\$415,338	\$286,393	\$314,868	-4%	-24%	10%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$20,176	\$0	n/a	n/a	-100%
	22220 Library/Media Services; School Library	\$55,520	\$83,089	\$83,130	\$92,628	67%	11%	11%
	22230 Library/Media Services; Audiovisual	\$3	\$420	\$31	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$83,647	\$0	\$74,073	\$86,230	3%	n/a	16%
	24100 Office of The Principal	\$323,766	\$444,737	\$439,643	\$513,641	59%	15%	17%
	26497 2007 Account Code - Teachers Retirement Fund	\$130,940	\$204,630	\$218,219	\$117,302	-10%	-43%	-46%
Student Academic Achievement Total		\$4,421,463	\$4,983,306	\$5,003,168	\$5,440,919	23%	9%	9%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$1,455	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$35,850	\$40,875	\$42,827	\$51,085	42%	25%	19%
	21250 Guidance Services; Records Maintenance	\$1,583	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$36,254	\$47,493	\$49,894	\$55,420	53%	17%	11%
	21390 Health Services; Other Health Services	\$0	\$1,839	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$95	\$0	\$0	\$4,698	> 500%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$506	\$0	\$18,170	n/a	> 500%	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$5,337	\$0	\$0	\$0	-100%	n/a	n/a
	23110 Board of Education; Service Area Direction	\$15,034	\$19,503	\$18,409	\$26,021	73%	33%	41%
	23210 Executive Administration; Office of The Superintendent	\$105,461	\$133,235	\$138,662	\$163,662	55%	23%	18%
	25750 Personnel Services; Health Services	\$615	\$967	\$157	\$299	-51%	-69%	91%
Student Instructional Support Total		\$201,682	\$244,418	\$249,948	\$319,355	58%	31%	28%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$9,261	\$4,900	\$5,220	\$6,807	-27%	39%	30%
	23160 Board of Education; Promotion Expenses	\$1,145	\$654	\$208	\$630	-45%	-4%	203%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$29,132	\$37,995	\$38,888	\$46,082	58%	21%	19%
	25150 Fiscal Services; Payroll Services	\$17,679	\$29,324	\$29,793	\$37,271	111%	27%	25%
	25160 Fiscal Services; Financial Accounting	\$713	\$908	\$488	\$887	24%	-2%	82%
	25192 Other Fiscal Services; Petty Cash	\$232	\$36	\$27	\$0	-100%	-100%	-100%
	25193 Other Fiscal Services; Printed Forms	\$5,798	\$4,929	\$6,601	\$6,607	14%	34%	0%
	25195 Other Fiscal Services; Bank Account Service Charge	\$95	\$155	\$0	\$152	59%	-2%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$28,283	\$38,541	\$39,166	\$61,601	118%	60%	57%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$515,725	\$834,466	\$1,012,998	\$932,202	81%	12%	-8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,671	\$16,214	\$12,053	\$9,449	254%	-42%	-22%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$94,024	\$168,601	\$241,627	\$137,204	46%	-19%	-43%

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	26700 Operation and Maintenance of Plant Services; Insurance	\$61,966	\$95,415	\$71,359	\$75,499	22%	-21%	6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$4,901	\$0	\$0	\$0	-100%	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$22,314	\$7,995	\$8,889	\$8,882	-60%	11%	0%
	27100 Student Transportation; Vehicle Operation	\$100	\$0	\$0	\$0	-100%	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$6,938	\$15,126	\$16,756	\$19,016	174%	26%	13%
	27400 Student Transportation; Purchase of School Buses	\$0	\$43,850	\$0	\$0	n/a	-100%	n/a
	27500 Student Transportation; Insurance on Buses	\$1,858	\$6,795	\$4,729	\$4,764	156%	-30%	1%
	27700 Student Transportation; Contracted Transportation Services	\$308,701	\$371,620	\$388,619	\$376,166	22%	1%	-3%
	27900 Student Transportation; Other Student Transportation Services	\$236,609	\$348,722	\$134,651	\$381,681	61%	9%	183%
	31100 Food Services Operations; Service Area Direction	\$96,901	\$53,332	\$0	\$59,526	-39%	12%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$12,774	\$72,470	\$134,440	\$79,850	> 500%	10%	-41%
	31400 Food Services Operations; Food Purchases	\$119,438	\$212,998	\$198,967	\$182,804	53%	-14%	-8%
	33200 Community Recreation	\$6,399	\$4,970	\$7,282	\$6,787	6%	37%	-7%
	33400 Athletic Coaches	\$2,591	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$2,983	\$8,140	\$13,858	\$4,166	40%	-49%	-70%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$18,979	\$10,040	\$10,200	\$10,200	-46%	2%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$17,402	\$12,157	\$7,399	\$12,871	-26%	6%	74%
Overhead and Operational Total		\$1,625,614	\$2,400,353	\$2,384,216	\$2,461,103	51%	3%	3%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$137,379	\$203,231	\$118,003	\$90,146	-34%	-56%	-24%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$22	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$19,061	\$0	\$3,800	\$3,189	-83%	n/a	-16%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$140,681	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$34,038	\$0	\$0	n/a	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$101,395	\$129,702	\$91,967	\$122,745	21%	-5%	33%
	51100 Debt Services; Principal on Debt; Bonds	\$45,000	\$130,000	\$95,000	\$225,000	400%	73%	137%
	52100 Debt Services; Interest on Debt; Bonds	\$2,363	\$167,531	\$113,663	\$218,454	> 500%	30%	92%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$374,623	\$376,239	\$379,580	\$0	-100%	-100%	-100%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$12,352	\$6,156	\$0	\$0	-100%	-100%	n/a
	54200 2007 Account Code - Common School Fund	\$759,657	\$466,796	\$380,002	\$335,641	-56%	-28%	-12%
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$84,816	n/a	n/a	n/a
Nonoperational Total		\$1,451,852	\$1,513,694	\$1,182,014	\$1,220,672	-16%	-19%	3%
prorated								
	26491 2007 Account Code - PERF	\$62,511	\$79,035	\$89,023	\$51,765	-17%	-35%	-42%
	26492 2007 Account Code - Social Security	\$316,848	\$360,787	\$365,618	\$189,161	-40%	-48%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$17,550	\$45,285	\$26,642	\$14,224	-19%	-69%	-47%
	26494 2007 Account Code - Group Insurance	\$126,296	\$252,699	\$272,950	\$162,818	29%	-36%	-40%
	26496 2007 Account Code - Unemployment Compensation	\$922	\$2,212	\$17	\$0	-100%	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$95,868	\$137,285	\$126,583	\$45,743	-52%	-67%	-64%
prorated Total		\$619,995	\$877,303	\$880,834	\$463,710	-25%	-47%	-47%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$4,943,895	\$5,734,919	\$5,748,792	\$5,822,618	18%	2%	1%	59.4%	57.2%	59.3%	58.8%
Student Instructional Support	\$227,280	\$277,330	\$285,263	\$339,461	49%	22%	19%	2.7%	2.8%	2.9%	3.4%
Overhead and Operational	\$1,697,579	\$2,493,131	\$2,484,111	\$2,523,009	49%	1%	2%	20.4%	24.9%	25.6%	25.5%
Nonoperational	\$1,451,852	\$1,513,694	\$1,182,014	\$1,220,672	-16%	-19%	3%	17.4%	15.1%	12.2%	12.3%
Grand Total	\$8,320,606	\$10,019,074	\$9,700,180	\$9,905,760	19%	-1%	2%				

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East Gibson School Corporation (2725)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
		FY1998	FY2006	FY2007	FY2008			
	Student Instructional Expenditures (Academic Achievement plus Support)	62.1%	60.0%	62.2%	62.2%			